IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

MONDAY, THE 29TH OCTOBER 2007 / 7TH KARTHIKA 1929

WP(C).No. 32083 of 2007(T)

PETITIONER:

ROSAMMA CHACKO, KAKKANATTU RUBBERS,
ALAKODE, KALAYANTHANI P.O.,
THODUPUZHA 685 584.

BY ADV. SMT.S.K.DEVI

RESPONDENTS:

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1. THE INTELLIGENCE INSPECTOR,
   SQUAD NO.II, DEPARTMENT OF COMMERCIAL TAXES,
   THODUPUZHA 685 584.

2. THE COMMERCIAL TAX OFFICER,
   VAT CIRCLE, DEPARTMENT OF COMMERCIAL TAXES,
   THODUPUZHA 685 584.

3. M/S.M.K.JOHN & COMPANY,
   M.K.JOHN BLDS, MOUNT SANAI, HOSPITAL ROAD,
   THODUPUZHA 685 584.

BY GOVT. PLEADER SRI. GOVINDAN, R1 & R2

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 29/10/2007, THE COURT ON THE SAME DELIVERED T HE FOLLOWING:

ANTONY DOMINIC, J.

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W.P.(C) No. 32083 OF 2007 T
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Dated this the 29th October, 2007

J U D G M E N T

Petitioner challenges Ext. P1 notice on the basis of which the goods were detained by the 1st respondent. It is mentioned that the goods have been sold to a person at Thodupuzha and the goods were being transported to the consignee at Kavana near Vazhakulam. Petitioner submits that the consignee is also a registered dealer and he has a branch office at Kavana and that the goods were being transp;orted to the Branch. Petitioner also makes reference to the delivery note which mentions the place to which the goods were transported.

2. In the light of these documents, prima facie, I am satisfied that the goods need to be released to the petitioner. This is for the added reason that the petitioner is also a registered dealer, so that the respondents are not prejudiced by such release of the goods. In view of this the goods will be released to the petitioner on her executing a bond without

sureties.

Writ petition is disposed of as above.

ANTONY DOMINIC
JUDGE

jan/-